

COUNTY OF CHESTERFIELD, VIRGINIA
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Year Ended June 30, 2001

	<u>Vehicle and Communications Maintenance</u>	<u>Risk Management</u>	<u>Construction Management</u>	<u>Total</u>
Operating revenues:				
Charges for services	\$ 9,486,577	\$ 2,899,899	\$ 481,832	\$ 12,868,308
Other	49,908	229,100	135	279,143
Total operating revenues	<u>9,536,485</u>	<u>3,128,999</u>	<u>481,967</u>	<u>13,147,451</u>
Operating expenses:				
Salaries and wages	2,937,497	492,494	345,036	3,775,027
Contractual services	117,118	183,842	28,488	329,448
Materials and supplies	3,946,800	22,845	10,113	3,979,758
Heat, light and power	48,796	3,633	-	52,429
Rent	-	4,832	59,057	63,889
Depreciation	1,248,821	20,548	-	1,269,369
Repairs and maintenance	1,115,795	2,381	-	1,118,176
Insurance	210,011	1,127,583	1,643	1,339,237
Claims	-	997,360	-	997,360
Other	68,581	11,280	13,388	93,249
Total operating expenses	<u>9,693,419</u>	<u>2,866,798</u>	<u>457,725</u>	<u>13,017,942</u>
Operating income (loss)	<u>(156,934)</u>	<u>262,201</u>	<u>24,242</u>	<u>129,509</u>
Non-operating revenues (expenses):				
Interest and dividend income	-	346,412	-	346,412
Gain (loss) on disposal of property, plant and equipment	76,798	(57,435)	-	19,363
Net non-operating revenues	<u>76,798</u>	<u>288,977</u>	<u>-</u>	<u>365,775</u>
Net income (loss)	(80,136)	551,178	24,242	495,284
Retained earnings, July 1, 2000	2,495,585	2,734,675	50,090	5,280,350
Retained earnings, June 30, 2001	<u>\$ 2,415,449</u>	<u>\$ 3,285,853</u>	<u>\$ 74,332</u>	<u>\$ 5,775,634</u>

The accompanying notes are an integral part of the financial statements.